

CITY OF WEBSTER CITY, IOWA

HSB 328 & SSB 1227

Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$8.09538	\$2,260,053	\$0	\$2,260,053	
2026-27	\$4.80014	\$2,305,254	\$5,970	\$2,311,224	2.3%
2027-28	\$4.82735	\$2,322,778	\$6,004	\$2,328,782	0.8%
2028-29	\$4.70432	\$2,375,359	\$5,851	\$2,381,209	2.3%
2029-30	\$4.72844	\$2,393,115	\$5,881	\$2,398,996	0.7%
2030-31	\$4.60654	\$2,446,976	\$5,729	\$2,452,705	2.2%
2031-32	\$4.63013	\$2,464,969	\$5,758	\$2,470,728	0.7%
2032-33	\$4.51173	\$2,520,140	\$5,611	\$2,525,751	2.2%
2033-34	\$4.53481	\$2,538,381	\$5,640	\$2,544,021	0.7%
2034-35	\$4.41974	\$2,594,899	\$5,497	\$2,600,396	2.2%
2035-36	\$4.44232	\$2,613,397	\$5,525	\$2,618,922	0.7%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$552,776,467	\$279,178,211	\$11,976,284	\$291,154,495
2026-27	\$513,007,250	\$481,490,546	\$13,734,140	\$495,224,686
2027-28	\$514,091,254	\$482,414,199	\$13,894,491	\$496,308,690
2028-29	\$538,699,148	\$506,175,035	\$14,741,549	\$520,916,584
2029-30	\$540,039,153	\$507,354,689	\$14,901,900	\$522,256,589
2030-31	\$566,021,724	\$532,439,831	\$15,799,329	\$548,239,160
2031-32	\$567,361,728	\$533,619,485	\$15,959,680	\$549,579,164
2032-33	\$594,511,300	\$559,818,739	\$16,909,997	\$576,728,736
2033-34	\$595,851,305	\$560,998,393	\$17,070,348	\$578,068,741
2034-35	\$624,218,315	\$588,359,552	\$18,076,199	\$606,435,751
2035-36	\$625,558,320	\$589,539,206	\$18,236,550	\$607,775,756

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	67.90%	-0.93%	66.97%	23.32%	7.43%	1.02%
2026-27	91.80%	-18.69%	73.11%	20.26%	5.15%	0.60%
2027-28	91.65%	-18.71%	72.94%	20.44%	5.14%	0.60%
2028-29	90.87%	-17.89%	72.99%	20.67%	4.95%	0.57%
2029-30	90.70%	-17.85%	72.84%	20.83%	4.93%	0.57%
2030-31	89.91%	-17.02%	72.89%	21.04%	4.75%	0.54%
2031-32	89.74%	-16.99%	72.75%	21.19%	4.73%	0.54%
2032-33	88.98%	-16.20%	72.79%	21.39%	4.56%	0.51%
2033-34	88.83%	-16.17%	72.66%	21.54%	4.55%	0.51%
2034-35	88.11%	-15.42%	72.69%	21.74%	4.38%	0.49%
2035-36	87.96%	-15.40%	72.56%	21.87%	4.37%	0.49%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEBSTER CITY, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$279,178,211	\$8.09538	\$2,260,053
2026-27	\$481,490,546	\$4.80014	\$2,311,224
2027-28	\$482,414,199	\$4.82735	\$2,328,782
2028-29	\$506,175,035	\$4.70432	\$2,381,209
2029-30	\$507,354,689	\$4.72844	\$2,398,996
2030-31	\$532,439,831	\$4.60654	\$2,452,705
2031-32	\$533,619,485	\$4.63013	\$2,470,728
2032-33	\$559,818,739	\$4.51173	\$2,525,751
2033-34	\$560,998,393	\$4.53481	\$2,544,021
2034-35	\$588,359,552	\$4.41974	\$2,600,396
2035-36	\$589,539,206	\$4.44232	\$2,618,922

CITY OF WEBSTER CITY, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$279,178,211	\$8.09538	\$2,260,053
2026-27	\$286,491,348	\$8.09538	\$2,319,256
2027-28	\$291,419,267	\$8.09538	\$2,359,149
2028-29	\$301,713,629	\$8.09538	\$2,442,486
2029-30	\$307,032,087	\$8.09538	\$2,485,541
2030-31	\$317,883,919	\$8.09538	\$2,573,391
2031-32	\$323,443,962	\$8.09538	\$2,618,401
2032-33	\$334,881,600	\$8.09538	\$2,710,993
2033-34	\$340,696,708	\$8.09538	\$2,758,069
2034-35	\$352,750,491	\$8.09538	\$2,855,649
2035-36	\$358,833,297	\$8.09538	\$2,904,891

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$194,999,198	(\$3.29524)	-\$8,032
2027-28	\$190,994,932	(\$3.26803)	-\$30,367
2028-29	\$204,461,406	(\$3.39106)	-\$61,277
2029-30	\$200,322,602	(\$3.36694)	-\$86,545
2030-31	\$214,555,912	(\$3.48884)	-\$120,685
2031-32	\$210,175,523	(\$3.46525)	-\$147,674
2032-33	\$224,937,139	(\$3.58365)	-\$185,242
2033-34	\$220,301,685	(\$3.56057)	-\$214,048
2034-35	\$235,609,061	(\$3.67564)	-\$255,253
2035-36	\$230,705,909	(\$3.65306)	-\$285,970

CITY OF WEBSTER CITY, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$192	\$284	\$50,000	\$51,515	\$192	\$237	\$50,000	\$58,947	\$173	\$41	\$148	\$41	\$192	\$272
\$100,000	\$123,480	\$384	\$569	\$100,000	\$103,030	\$384	\$475	\$100,000	\$117,894	\$365	\$313	\$340	\$313	\$384	\$543
\$150,000	\$185,220	\$576	\$853	\$150,000	\$154,545	\$576	\$712	\$150,000	\$176,842	\$557	\$584	\$532	\$584	\$576	\$815
\$200,000	\$246,960	\$940	\$1,138	\$200,000	\$206,060	\$940	\$949	\$200,000	\$235,789	\$749	\$856	\$724	\$856	\$768	\$1,086
\$250,000	\$308,700	\$1,305	\$1,422	\$250,000	\$257,575	\$1,305	\$1,187	\$250,000	\$294,736	\$941	\$1,127	\$916	\$1,127	\$960	\$1,358
\$300,000	\$370,440	\$1,669	\$1,706	\$300,000	\$309,090	\$1,669	\$1,424	\$300,000	\$353,683	\$1,133	\$1,399	\$1,108	\$1,399	\$1,152	\$1,629
\$400,000	\$493,920	\$2,397	\$2,275	\$400,000	\$412,120	\$2,397	\$1,898	\$400,000	\$471,578	\$1,517	\$1,942	\$1,492	\$1,942	\$1,536	\$2,172
\$500,000	\$617,400	\$3,126	\$2,844	\$500,000	\$515,151	\$3,126	\$2,373	\$500,000	\$589,472	\$1,901	\$2,485	\$1,876	\$2,485	\$1,920	\$2,715
\$600,000	\$740,880	\$3,855	\$3,413	\$600,000	\$618,181	\$3,855	\$2,848	\$600,000	\$707,366	\$2,285	\$3,028	\$2,260	\$3,028	\$2,304	\$3,259
\$700,000	\$864,360	\$4,583	\$3,982	\$700,000	\$721,211	\$4,583	\$3,322	\$700,000	\$825,261	\$2,669	\$3,571	\$2,644	\$3,571	\$2,688	\$3,802
\$800,000	\$987,840	\$5,312	\$4,551	\$800,000	\$824,241	\$5,312	\$3,797	\$800,000	\$943,155	\$3,053	\$4,114	\$3,028	\$4,114	\$3,072	\$4,345
\$900,000	\$1,111,320	\$6,040	\$5,119	\$900,000	\$927,271	\$6,040	\$4,272	\$900,000	\$1,061,050	\$3,437	\$4,657	\$3,412	\$4,657	\$3,456	\$4,888
\$1,000,000	\$1,234,800	\$6,769	\$5,688	\$1,000,000	\$1,030,301	\$6,769	\$4,746	\$1,000,000	\$1,178,944	\$3,821	\$5,201	\$3,796	\$5,201	\$3,840	\$5,431
\$2,000,000	\$2,469,600	\$14,055	\$11,376	\$2,000,000	\$2,060,602	\$14,055	\$9,492	\$2,000,000	\$2,357,888	\$7,661	\$10,631	\$7,636	\$10,631	\$7,680	\$10,862
\$3,000,000	\$3,704,400	\$21,341	\$17,064	\$3,000,000	\$3,090,903	\$21,341	\$14,238	\$3,000,000	\$3,536,832	\$11,501	\$16,062	\$11,476	\$16,062	\$11,519	\$16,293
\$4,000,000	\$4,939,200	\$28,626	\$22,753	\$4,000,000	\$4,121,204	\$28,626	\$18,984	\$4,000,000	\$4,715,776	\$15,340	\$21,493	\$15,315	\$21,493	\$15,359	\$21,723
\$5,000,000	\$6,174,000	\$35,912	\$28,441	\$5,000,000	\$5,151,505	\$35,912	\$23,731	\$5,000,000	\$5,894,720	\$19,180	\$26,924	\$19,155	\$26,924	\$19,199	\$27,154
\$6,000,000	\$7,408,800	\$43,198	\$34,129	\$6,000,000	\$6,181,806	\$43,198	\$28,477	\$6,000,000	\$7,073,664	\$23,020	\$32,355	\$22,995	\$32,355	\$23,039	\$32,585
\$7,000,000	\$8,643,600	\$50,484	\$39,817	\$7,000,000	\$7,212,107	\$50,484	\$33,223	\$7,000,000	\$8,252,608	\$26,860	\$37,786	\$26,835	\$37,786	\$26,878	\$38,016
\$8,000,000	\$9,878,400	\$57,770	\$45,505	\$8,000,000	\$8,242,408	\$57,770	\$37,969	\$8,000,000	\$9,431,552	\$30,700	\$43,216	\$30,675	\$43,216	\$30,718	\$43,447
\$9,000,000	\$11,113,200	\$65,056	\$51,193	\$9,000,000	\$9,272,709	\$65,056	\$42,715	\$9,000,000	\$10,610,496	\$34,539	\$48,647	\$34,514	\$48,647	\$34,558	\$48,878
\$10,000,000	\$12,348,000	\$72,341	\$56,882	\$10,000,000	\$10,303,010	\$72,341	\$47,461	\$10,000,000	\$11,789,440	\$38,379	\$54,078	\$38,354	\$54,078	\$38,398	\$54,309
\$15,000,000	\$18,522,000	\$108,771	\$85,322	\$15,000,000	\$15,454,515	\$108,771	\$71,192	\$15,000,000	\$17,684,160	\$57,578	\$81,232	\$57,553	\$81,232	\$57,597	\$81,463
\$20,000,000	\$24,696,000	\$145,200	\$113,763	\$20,000,000	\$20,606,020	\$145,200	\$94,922	\$20,000,000	\$23,578,880	\$76,777	\$108,387	\$76,752	\$108,387	\$76,795	\$108,617
\$25,000,000	\$30,870,000	\$181,629	\$142,204	\$25,000,000	\$25,757,525	\$181,629	\$118,653	\$25,000,000	\$29,473,600	\$95,976	\$135,541	\$95,951	\$135,541	\$95,994	\$135,771
\$30,000,000	\$37,044,000	\$218,058	\$170,645	\$30,000,000	\$30,909,030	\$218,058	\$142,384	\$30,000,000	\$35,368,320	\$115,174	\$162,695	\$115,149	\$162,695	\$115,193	\$162,926
\$35,000,000	\$43,218,000	\$254,488	\$199,085	\$35,000,000	\$36,060,535	\$254,488	\$166,114	\$35,000,000	\$41,263,040	\$134,373	\$189,850	\$134,348	\$189,850	\$134,392	\$190,080
\$40,000,000	\$49,392,000	\$290,917	\$227,526	\$40,000,000	\$41,212,040	\$290,917	\$189,845	\$40,000,000	\$47,157,760	\$153,572	\$217,004	\$153,547	\$217,004	\$153,591	\$217,234
\$45,000,000	\$55,566,000	\$327,346	\$255,967	\$45,000,000	\$46,363,545	\$327,346	\$213,576	\$45,000,000	\$53,052,480	\$172,771	\$244,158	\$172,746	\$244,158	\$172,790	\$244,388
\$50,000,000	\$61,740,000	\$363,775	\$284,408	\$50,000,000	\$51,515,050	\$363,775	\$237,306	\$50,000,000	\$58,947,200	\$191,970	\$271,312	\$191,945	\$271,312	\$191,988	\$271,543

CITY OF WEBSTER CITY, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$92	48.14%	\$45	23.60%	(\$132)	(76.23%)	(\$107)	(72.23%)	\$80	41.44%
\$100,000	\$185	48.14%	\$91	23.60%	(\$53)	(14.40%)	(\$28)	(8.12%)	\$159	41.44%
\$150,000	\$277	48.14%	\$136	23.60%	\$27	4.84%	\$52	9.75%	\$239	41.44%
\$200,000	\$197	20.99%	\$9	0.95%	\$107	14.21%	\$131	18.15%	\$318	41.44%
\$250,000	\$117	9.01%	(\$118)	(9.05%)	\$186	19.77%	\$211	23.03%	\$398	41.44%
\$300,000	\$38	2.25%	(\$245)	(14.68%)	\$266	23.44%	\$291	26.22%	\$477	41.44%
\$400,000	(\$122)	(5.10%)	(\$499)	(20.81%)	\$425	27.99%	\$450	30.13%	\$636	41.44%
\$500,000	(\$282)	(9.02%)	(\$753)	(24.09%)	\$584	30.71%	\$609	32.45%	\$796	41.44%
\$600,000	(\$442)	(11.46%)	(\$1,007)	(26.12%)	\$743	32.51%	\$768	33.97%	\$955	41.44%
\$700,000	(\$601)	(13.12%)	(\$1,261)	(27.51%)	\$902	33.79%	\$927	35.06%	\$1,114	41.44%
\$800,000	(\$761)	(14.33%)	(\$1,515)	(28.52%)	\$1,061	34.76%	\$1,086	35.87%	\$1,273	41.44%
\$900,000	(\$921)	(15.25%)	(\$1,769)	(29.28%)	\$1,220	35.50%	\$1,245	36.49%	\$1,432	41.44%
\$1,000,000	(\$1,081)	(15.97%)	(\$2,023)	(29.88%)	\$1,379	36.10%	\$1,404	36.99%	\$1,591	41.44%
\$2,000,000	(\$2,678)	(19.06%)	(\$4,563)	(32.46%)	\$2,970	38.77%	\$2,995	39.23%	\$3,182	41.44%
\$3,000,000	(\$4,276)	(20.04%)	(\$7,102)	(33.28%)	\$4,562	39.66%	\$4,587	39.97%	\$4,773	41.44%
\$4,000,000	(\$5,874)	(20.52%)	(\$9,642)	(33.68%)	\$6,153	40.11%	\$6,178	40.34%	\$6,364	41.44%
\$5,000,000	(\$7,472)	(20.80%)	(\$12,182)	(33.92%)	\$7,744	40.37%	\$7,769	40.56%	\$7,955	41.44%
\$6,000,000	(\$9,069)	(20.99%)	(\$14,721)	(34.08%)	\$9,335	40.55%	\$9,360	40.70%	\$9,547	41.44%
\$7,000,000	(\$10,667)	(21.13%)	(\$17,261)	(34.19%)	\$10,926	40.68%	\$10,951	40.81%	\$11,138	41.44%
\$8,000,000	(\$12,265)	(21.23%)	(\$19,801)	(34.28%)	\$12,517	40.77%	\$12,542	40.89%	\$12,729	41.44%
\$9,000,000	(\$13,862)	(21.31%)	(\$22,341)	(34.34%)	\$14,108	40.85%	\$14,133	40.95%	\$14,320	41.44%
\$10,000,000	(\$15,460)	(21.37%)	(\$24,880)	(34.39%)	\$15,699	40.91%	\$15,724	41.00%	\$15,911	41.44%
\$15,000,000	(\$23,448)	(21.56%)	(\$37,579)	(34.55%)	\$23,655	41.08%	\$23,680	41.14%	\$23,866	41.44%
\$20,000,000	(\$31,437)	(21.65%)	(\$50,277)	(34.63%)	\$31,610	41.17%	\$31,635	41.22%	\$31,822	41.44%
\$25,000,000	(\$39,425)	(21.71%)	(\$62,976)	(34.67%)	\$39,565	41.22%	\$39,590	41.26%	\$39,777	41.44%
\$30,000,000	(\$47,414)	(21.74%)	(\$75,675)	(34.70%)	\$47,521	41.26%	\$47,546	41.29%	\$47,733	41.44%
\$35,000,000	(\$55,402)	(21.77%)	(\$88,373)	(34.73%)	\$55,476	41.29%	\$55,501	41.31%	\$55,688	41.44%
\$40,000,000	(\$63,390)	(21.79%)	(\$101,072)	(34.74%)	\$63,432	41.30%	\$63,457	41.33%	\$63,643	41.44%
\$45,000,000	(\$71,379)	(21.81%)	(\$113,770)	(34.76%)	\$71,387	41.32%	\$71,412	41.34%	\$71,599	41.44%
\$50,000,000	(\$79,367)	(21.82%)	(\$126,469)	(34.77%)	\$79,343	41.33%	\$79,368	41.35%	\$79,554	41.44%